

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2010

Subject: Regulation 1533.2, <i>Diesel Fuel Used in Farming Activities or Food Processing</i> . Proposed revisions clarify that sale or purchase of diesel fuel subject to the existing partial exemption for use in farming activities or food processing is not subject to the additional 1.75 percent sales and use tax imposed on sales and purchases diesel fuel.		CCR Title & Sections Affected: Title 18, Regulation 1533.2		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.8, 6201.8, and 6357.3 ABX8 6 (Committee on Budget) SB 70 (Committee on Budget and Fiscal Review)	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: March 2011	Public Hearing: May 2011	Adoption by your agency: May 2011	To OAL for review: June 2011

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2010

Subject: Regulation 1598, <i>Motor Vehicle and Aircraft Fuels</i> . Proposed revisions add provisions regarding additional 1.75 percent sales and use tax imposed on sales and purchases diesel fuel and new exemption certificate for use in transactions exempt from 1.75 percent tax.		CCR Title & Sections Affected: Title 18, Regulation 1598		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.8, 6201.8, and 6357.3 ABX8 6 (Committee on Budget) SB 70 (Committee on Budget and Fiscal Review)	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: March 2011	Public Hearing: May 2011	Adoption by your agency: May 2011	To OAL for review: June 2011

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1532, <i>Teleproduction or Other Postproduction Service Equipment</i> . Proposed revisions update rate of partial tax exemption due to expiration of temporary 1 percent sales tax increase effective July 1, 2011.		CCR Title & Sections Affected: Title 18, Regulation 1532		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.7, 6201.7, and 6378	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1533.1, <i>Farm Equipment and Machinery</i> . Proposed revisions update rate of partial tax exemption due to expiration of temporary 1 percent sales tax increase effective July 1, 2011.		CCR Title & Sections Affected: Title 18, Regulation 1533.1		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.7, 6201.7, and 6356.5	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1533.2, <i>Diesel Fuel Used in Farming Activities or Food Processing</i> . Proposed revisions update rate of partial tax exemption due to expiration of temporary 1 percent sales tax increase effective July 1, 2011.		CCR Title & Sections Affected: Title 18, Regulation 1533.2		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.7, 6201.7, and 6357.1	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1534, <i>Timber Harvesting Equipment and Machine</i> . Proposed revisions update rate of partial tax exemption due to expiration of temporary 1 percent sales tax increase effective July 1, 2011.		CCR Title & Sections Affected: Title 18, Regulation 1534		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.7, 6201.7, and 6356.6	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1535, <i>Racehorse Breeding Stock</i> . Proposed revisions update rate of partial tax exemption due to expiration of temporary 1 percent sales tax increase effective July 1, 2011.		CCR Title & Sections Affected: Title 18, Regulation 1535		Statute(s) Being Implemented: Revenue and Taxation Code sections 6051.7, 6201.7, and 6358.5	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1616, <i>Federal Areas</i> . Proposed revisions clarify limited exemption applies to sale or purchase of tangible personal property to landless Indian tribes in this state for the purpose of conducting official tribal government business.		CCR Title & Sections Affected: Title 18, Regulation 1616		Statute(s) Being Implemented: Revenue and Taxation Code section 6352	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: June 2011	Public Hearing: July 2011	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1803, <i>Application of Tax</i> . Proposed revisions to clarify that as of July 1, 2004, the county tax exemption for local tax imposed on aircraft common carriers is limited to 75 percent of the county tax.		CCR Title & Sections Affected: Title 18, Regulation 1803		Statute(s) Being Implemented: Revenue and Taxation Code sections 7202 and 7203.1	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published:	Public Hearing: Rule 100	Adoption by your agency: April 2011	To OAL for review: May 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1807, <i>Petitions for Reallocation of Local Tax</i> to revise the process for handling petitions from local jurisdictions.		CCR Title & Sections Affected: Title 18, Regulation 1807		Statute(s) Being Implemented: Revenue and Taxation Code sections 7209 and 7223	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: May 2011	Public Hearing: July 2011	Adoption by your agency: July 2011	To OAL for review: August 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					

Board of Equalization
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SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 1828, <i>Petitions for Distribution or Redistribution of Transactions and Use Tax</i> , to revise the process for handling petitions from districts.		CCR Title & Sections Affected: Title 18, Regulation 1828		Statute(s) Being Implemented: Revenue and Taxation Code sections 7270	
Responsible Agency Unit: Board of Equalization	Contact Person & Phone Number: Richard Bennion 916-445-2130	Projected Dates:			
		Notice Published: May 2011	Public Hearing: July 2011	Adoption by your agency: July 2011	To OAL for review: August 2011
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[Board of Equalization]
2011 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2010

Subject: Regulation 2558.1, <i>Wine</i> – New Regulation to define wine for purposes of the Alcoholic Beverage Tax Law		CCR Title & Sections Affected: Alcoholic Beverage Tax Law, Revenue and Taxation Code section 32001 et seq.		Statute(s) Being Implemented: 32002 R & T Code 23007 B & P Code	
Responsible Agency Unit: Board of Equalization/Special Taxes and Fees Division	Contact Person & Phone Number: Phil Bishop (916) 327-6440	Projected Dates:			
		Notice Published: March 2011	Public Hearing: May 2011	Adoption by your agency: May 2011	To OAL for review: June 2011
Report on the status of all uncompleted rulemaking described on previous calendars:					